



COMMISSIONER

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

November 17, 2023

Dear Colleagues:

It is with great excitement that I write to you today. Since the release of the Direct File report to Congress in May, the Internal Revenue Service (IRS) has been hard at work to deliver a limited-scope Direct File pilot in the upcoming filing season. We have held numerous briefings and outreach events with partners and the thoughtful feedback provided has been invaluable to help us learn about taxpayer needs and preferences as we add another choice taxpayers have to file their taxes this year. We are grateful for the ongoing partnership with you and hope to strengthen this in the coming months.

The IRS will be piloting a new service that will allow taxpayers to file their taxes directly with the IRS. This pilot will allow the IRS to learn and assess a number of critical challenges and opportunities including customer support, state integration, and technology needs. The IRS will be rolling this out in a phased manner and as the filing season progresses, more and more eligible taxpayers will be able to access the service to file their 2023 tax returns.

And this is where partners like you come in – we are reaching out to see if you can help identify taxpayers who would want to participate in the early, invite-only phases of the pilot. While the exact filing season dates have not yet been determined, we anticipate that in early-February, timed with PATH Act filing, the Direct File team will be looking for a subset of eligible taxpayers to join this invite-only phase of the rollout. More information about eligibility can be found at the bottom of this letter.

These early taxpayers will get a chance to file their taxes for free with the new service and be among the first to interact with the Direct File Customer Support team. This is an exciting opportunity to participate in a historic, first-of-its-kind-pilot. And this phase of the rollout is also critically important to the Direct File team, as they want to make sure they can answer the right questions in a timely manner and that a diverse group of users are able to successfully file their taxes.

It is important to mention that this pilot is part of the IRS Strategic Operating Plan to give taxpayers choices in how they interact with the IRS, including in how they file their taxes. The pilot will be one more option taxpayers have in filing their tax return. This important work is only possible with funds from Inflation Reduction Act and robust discretionary funding.

We would love to have your support in pilot participant recruitment. If you are interested in partnering with us, please reach out to the Direct File team at Direct.File@irs.gov with the subject line "Direct File Partner" by November 27, 2023. For interested partners, we will provide more information on a call the week of November 27.

Sincerely,

Daniel I. Werfel
Commissioner

Who is eligible for the Direct File pilot?

The scope of the product is limited to filers with relatively simple tax returns reporting only certain types of income and claiming limited credits and deductions, you can read more about scope on the [Direct File page](#).

Which states are participating in the pilot?

The Direct File pilot is projected to be available to eligible taxpayers residing in Alaska, Arizona, California, Florida, Massachusetts, New Hampshire, New York, Nevada, South Dakota, Tennessee, Texas, Washington and Wyoming.